

# Exhibit D



U.S. Department of Justice

*United States Attorney  
District of Hawaii*

PJJK Federal Building  
300 Ala Moana Blvd., Room 6-100  
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March 21, 2008

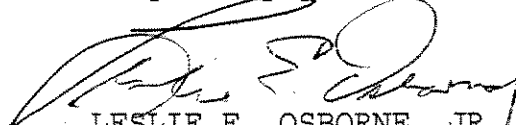
Howard T. Chang, Esq.  
Pauahi Tower, Suite 475  
1003 Bishop Street  
Honolulu, Hawaii 96813

Re: United States v. Any S.S. Yip  
Crim. No. 02-00225 DAE

Dear Mr. Chang:

The W-3 information you are requesting is all work product  
and will not be provided.

Very truly yours,

  
LESLIE E. OSBORNE, JR.  
Assistant U.S. Attorney

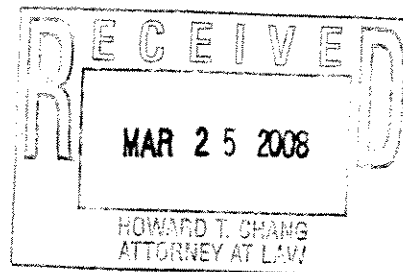


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